Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1.   (currently amended) A system for managing financial assets comprising:

a computer system to receive information regarding financial assets;

a storage system coupled to the computer system, the mass storage system storing the information, and

a computer program to execute on the computer system, comprising computer instructions to cause the computer system to:

segregate the financial assets into a first category and a second category according to a first set of abstraction rules; and

segregate the financial assets contained within a first one of each of the first and second categories into asset classes according to a second set of rules.

2.   (original) The system of claim 1 wherein the financial assets comprise accounts receivable.

3.   (original) The system of claim 2 wherein the computer system receives information regarding transactions related to accounts receivable in real-time.

4.   (original) The system of claim 1 further comprising:
a computer program comprising instructions to cause the computer system to reconcile a transaction related to an financial asset.

5.   (original) The system of claim 4 further comprising:

a computer program comprising instructions to cause the computer system to manage an

exception related to the transaction.

6.   (original) The system of claim 1 further comprising:

a scanner to scan a document related to a financial asset to make a scanned image, and to

store the scanned image on the mass storage system.

7.   (original) The system of claim 6 wherein scanned images are

displayed to an authorized user upon request

8.   (currently amended) A computer-based method of managing financial assets

comprising:

        providing a pool of financial assets stored electronically on a computer;

        electronically abstracting information regarding a subgroup of the financial assets

within the pool according to at least a first abstraction rule stored electronically on a

computer;

        summarizing using a computer the information provided by operation of the first

abstraction rule;

        providing information electronically regarding individual financial assets within

the subgroup of the pool according to at least a second rule stored electronically on a

computer.

9.   (original) The method of claim 8 in which the financial assets comprise accounts

receivable.

10.   (original) The method of claim 8 wherein abstracting further comprises:

        abstracting information using a hierarchy of abstraction rules to define

hierarchical subsets of the pool of financial assets.

11.   (original) The method of claim 10 further comprising:

representing the hierarchy of abstraction rules as a tree structure defined by the

hierarchy of abstraction rules.

12.   (original) The method of claim 8 further comprising:

producing a report concerning individual financial assets within the subgroup of

the pool according to the at least first abstraction rule with producing being constrained

by the at least second rule.

13.   (original) The method of claim 12 further comprising:

requesting the reports based on the at least first rule through a client system that is

coupled to a server system over the Internet.

14.   (currently amended) The method of claim 12 further comprising:

scanning a document related to a financial asset to ~~create~~ produce a scanned

image, storing the scanned image and displaying the scanned image to an authorized user,

wherein the authorization is defined by the at least second rule.

15.   (original) The method of claim 12 further comprising:

requesting the report based on the at least first rule by through a client system that

is coupled to a server system over the Internet.

16.   (original) The method of claim 12 in which the financial assets comprise short

term accounts receivable.

17.   (original) A computer program product, stored on a computer readable medium,

for managing accounts receivable, the program comprising instructions for causing a

computer to:

receive and store information related to financial assets;

define a pool of financial assets in accordance with at least a first asset pool definition rule;

abstract information regarding a subgroup of the financial assets within the pool according to at least a first abstraction rule;

summarize the information provide by operation of the first abstraction rule;

provide information regarding financial assets within the subgroup of the pool according to at least a first access rule.

18.   (original) The computer program product of claim 17 in which the financial assets comprise accounts receivable.

19.   (original) The computer program product of claim 17 further comprising in which the information is received in real time.

20.   (original) The computer program product of claim 17 further comprising instructions for causing a computer to abstract information using a hierarchy of abstraction rules to define hierarchical subsets of the pool of financial assets.

21.   (original) The computer program product of claim 20 further comprising instructions for causing a computer to represent the hierarchy of abstraction rules as a tree structure defined by the hierarchy of abstraction rules.

22.   (original) The computer program product of claim 17 further comprising instructions for causing a computer to produce a report concerning individual financial assets within the subgroup of the pool according to the at least first abstraction rule with producing being constrained by the at least second rule.

23.   (original) The computer program product of claim 22 further comprising instructions for causing a computer to provide a report in response to a request from a user based on the at least first rule through a client system that is coupled to a server system over a network.

24.   (currently amended) The computer program product of claim 17 further comprising instructions for causing a computer to scan a document related to the financial obligations to ~~create~~ produce a scanned image, store the scanned image and display the scanned image to an authorized user, wherein the authorization is defined by the at least second rule.